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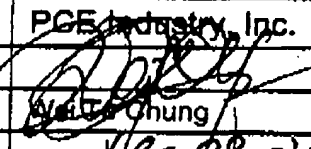
MAR 22 2007

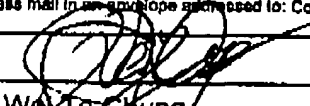
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TRANSMITTAL FORM <small>(to be used for all correspondence after initial filing)</small>	Application Number	10/615,167	
	Filing Date	July 7, 2003	
	First Named Inventor	Ching-Mao YEH	
	Art Unit	2112	
	Examiner Name	Terence J. MOORE	
Total Number of Pages in This Submission	14	Attorney Docket Number	US5670

ENCLOSURES (Check all that apply)		
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SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT			
Firm Name	PGE Industry, Inc.		
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Printed name	Wei Te Chung		
Date	Mar 22 2007	Reg. No.	43,325

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S/N 10/615,167

PATENT
Confirmation No. 8611**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**In re Application of:
Yeh et al.

Serial No.: 10/615,167

Filed: July 7, 2003

For: VOICE-OVER-INTERNET PROTOCOL
DEVICEExaminer:
TERENCE J. MOORE

Group Art Unit: 2112

Dated: March 22, 2007

Attorney Docket No. US5670

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Honorable Commissioner for Patents
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Dear Sir:

In response to the outstanding Office action mailed on December 22, 2006 in connection with the above-identified application, kindly consider the accompanying material.

Amendments to the Specification are on page 2 of this paper.

Amendments to the Abstract are on page 3 of this paper.

Amendments to the Claims are reflected in the listing of claims, which begins on page 4 of this paper.

Remarks begin on page 6 of this paper.